IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

Income Tax Appeal No. 12 of 2005

M/s R & B Falcon Drilling Co.
as agent of Mr. Doug Strickland.

……Appellant

Versus

The Commissioner of Income
Tax, Dehradun ……..Respondents

Hon'ble M.M. Ghildiyal, J.
Hon'ble B.S. Verma, J.:

Heard Sri Udyog Shukla, learned counsel for the appellant and Sri S.K. Posti, learned standing counsel for respondent.

Appellant has preferred this appeal under Section 260 A of the Income Tax Act against the order passed by Income Tax Appellate Tribunal, New Delhi dated 21.09.2004 in ITA No. 3052/D/2001 for the assessment year 1999-2000.

A question has risen for decision, which is as under:

"*Whether on the facts and circumstances of the case the Tribunal erred in law for holding off period salary was taxable in India under Section 19 (1) (ii) of the Income Tax Act?*"

This question has been decided by Hon'ble Apex Court reported in JT 2005 (9) SC 639 (Sedco Forex International Drill Inc. and others Vs. Commissioner of Income Tax, Dehradun and Anr.) as such, the answer is in favour of assessee / appellant and against the department.

Following the above mentioned judgement, the question is decided accordingly.

Accordingly, the appeal is disposed of. No order as costs.

(B. S. Verma, J) **(M.M. Ghildiyal, J.)**

December 21, 2005
SKSharma